

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:	ARTHUR E. HARRIS, SR.)	
	Map 059-00-0, Parcel 183.00)	Davidson
	Residential Property)	County
	Tax Year 2005)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who determined the State Board lacked jurisdiction to hear the appeal because the taxpayer failed to first appeal to the Davidson County Board of Equalization. The appeal was heard on December 14, 2005 before Commission members Gilliam (presiding), Wade and White.¹ Mr. Harris appeared for himself and the assessor was represented by Ms. Margaret Darby of the Metropolitan Department of Law.

Findings of fact and conclusions of law

Mr. Harris failed to attend a scheduled appointment with the Davidson County Board of Equalization. He explained this to the administrative judge on the basis of his having been hospitalized during this time, but the appointment did not coincide with his hospital stay and he offered no other documentation of his condition. Before the Commission, Mr. Harris offered a written statement of his physician indicating he is being treated for high blood pressure and that the circumstances of his hospitalization incapacitated him. Mr. Harris testified that he suffered a stroke and went through a divorce, which have distracted him from attending to his affairs.

As the administrative judge found, relief from the requirement of prior appeal to the county board of equalization depends on our finding reasonable cause to excuse the taxpayer's failure to meet those requirements. Tenn. Code Ann. §67-5-1412 (e). Among the circumstances held to constitute reasonable cause for purposes of this statute are illness or other matters beyond the taxpayer's control that may be said to have caused the failure to meet the jurisdictional requirements. We find the stress and distractions proven in this instance constitute adequate basis for a finding of reasonable cause under the statute.

ORDER

¹ Mr. Gilliam and Mr. Wade participated as alternates designated pursuant to Tenn. Code Ann. §4-5-302.

It is therefore ORDERED, that this matter is remanded for a hearing before the administrative judge on the merits of the taxpayer's claim of an excessive assessment.

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

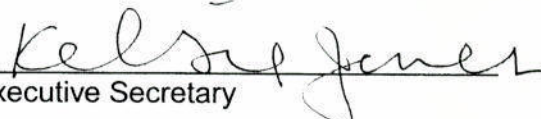
Requests for stay of effectiveness will not be accepted.

DATED: Feb. 7, 2006



Presiding member

ATTEST:



Executive Secretary

cc: Mr. **Arthur E. Harris, Sr.**
Ms. JoAnn North, Assessor
Ms. Margaret Darby, Metro Legal Dept.